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Secrt. II-27—58,004—27-10-47.

Edn. RH (1949) Department.

RS SERIES.

G.O. NO. ~~115 Edn.~~ 118 Edn.

Dated 19.1.1949

[Despatch Abstract.]

Audit Report for 1947-48 - Govt. of India - Ordl. Manufactures - Recorded

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Examiner's Office.

L.F. 7817/15/1948

Subject: Audit Report - Elementary Education Fund - Mangalore Municipality - South Kanara District - 1947-48.

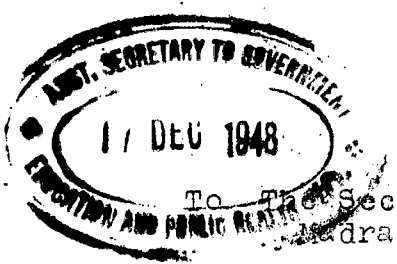
Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with copies of the Commissioner's replies and the resolution of the Municipal Council. 1

P11-13 infra.

Rlevpd 8.12.48

Assistant Examiner.

8/12/48



To The Secretary to Government, Education & Public Health Department, Madras.

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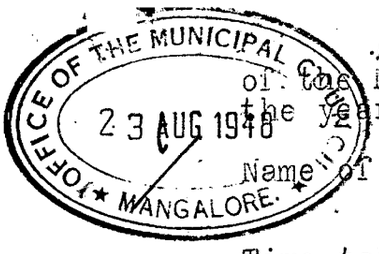
L.F. 4105/20-8-48 South Kanara.



Audit Report on the Elementary Education Fund Accounts of the Mangalore Municipal Council, South Kanara District, for the year 1947-48.

Name of auditor: Mr. C.W.Andrews,
District Inspector of Local Fund Accounts.

Time taken for audit:- From 14-6-1948 to 31-7-1948.

The Office of the Executive Authority was held by Sri M.Narayana Shenoy from 1-4-1947 to 22-7-1947 and from 14th August 1947 to 31st March 1948 and by Dr. K.Shamba Shetty, Municipal Health Officer, in additional charge from 23-7-1947 to 13-8-1947.

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2. The receipts and payments during the year are shown in the annual account, appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and elementary Education funds during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March 1948 and is in agreement with the balances in the treasury Bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. Revised scales of pay - Fixation - Excess payments.

(a) Mrs. K.Appi Bai - Higher Elementary Grade teacher

From the Service Register; it was seen that she passed the examination in March 1930 but completed it on 4-6-1935 and was allowed the scale of pay only from 4-6-1935 the previous service was taken as on fixed pay. For a service of 11 years and odd from 4-6-1935 she was entitled only for two advance increments against three allowed. The excess paid at Re.1-0-0 per month needs recovery.

P.T.O.

(b) Mrs. Ursulla Pais - Higher Elementary grade teacher - Pentlandpettah Girls school. Date of completion of the certificate 12-12-1934 as noted in service register.

For purpose of granting advance increments service from 1-3-1923 has been taken and was allowed four advance increments for a service of 23 years and odd and pay fixed at Rs.40/- from 1-1-1947, As there was an interval of more than two years between the date of examination and completion of the certificate, she was entitled for the grade pay only from the date of completion of the certificate i.e., 12-12-1934. The service from 12-12-1934 to 31-12-1946 works upto 12 years and 19 days for which only three advance increments would be admissible and the pay should have been fixed at Rs.39/- from 1-1-1947. The excess paid is at Re.1/- per month plus difference of dearness allowance at Rs.2/- per month. The total excess paid upto 30-6-1948 amounted to Rs.42/- Out of this a sum of Rs.12/- was recovered in Vr. 956/8-48. Recovery of the Balance may be expedited.

5. Leave salary - Servants transferred from District Board.

From a perusal of the service Registers of teachers detailed in item 6 of the Annual Objection Statement, it was seen that they were transferred from District Board service to Municipal Service consequent on the change of management of the schools. The amount of leave, the rate of leave salary and the total amount of salary for which the District Board was liable was not determined and noted in the service registers as required by rule 5 of the rules for payment of leave salary etc. of officers and servants transferred from the service of one local body to that of another. Early steps may be taken in this and other similar cases, if any.

(b) The date of transfer to Municipal service has not been noted in the service registers and as such, it was not possible to verify whether any amount was due to the Municipality under rule 7 of the rules quoted above. Necessary action should also be taken to recover the leave

salary, if any, due from the District Board.

Ex 6. Acknowledgement wanting.
voucher No.2026 - Supplemental pay bill -
Bockapatnam Higher Elementary School.

Money order acknowledgement in respect of Rs.54/- sent to V.M.Fernandes was not made available for audit.

7. Tools and plant - annual verification - not made.

Articles of furniture in the following schools bear no evidence of verification.

(1) Backapatnam Higher Elementary School.
(2) Attavar Boys School
(3) Attavar Girls School
(4) Car Street Girls School
(5) Jeppinamogaru Muslim School
(6) Bolar Boys School
(7) Bijay Boys School
(8) Bijay Girls School.
(9) Muslim Higher Elementary School.
(10) Muslim Girls School.
(11) Central ward Girls School.
(12) Bolar Girls School.
(13) Bolar Hindustani.

8. Registers not produced.

Tools and plant register of the following Schools were not produced.

(1) Pentlandpeta School.
(2) Bestigarden school.

9. The result of audit may be considered satisfactory.

10. The gross receipts and charges of the year were Rs.122,821-4-2 and Rs.116,199-15-4 respectively.

11. Eleven items of objections involving a sum of Rs.185-7-6 as detailed in the annual objection statement were pending settlement at the close of audit.

R.Ragavachariar,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

P.T.O.

the Executive Authority

Forwarded to ~~President, District Board~~, ~~Southkanara~~ Mangalore Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, South Kanara with reply in triplicate duly approved by the ~~xix~~ Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Mangalore Municipal council (for the year ended 31st March 1943) is herewith forwarded to the Secretary to Government, Education and Public Health Department reference to rule 58(d) of schedule x 17 of the Madras District Municipalities Act 1920.

The original was forwarded to the Executive Authority South Kanara in L.F.I.O. Mangalore Mmcp. Fd. Cancd. Dated

(True Copy)

N Balasubramanian

Superintendent,
Office of the Examiner of Local Fund Accounts, Guntur, Guntur

17/8/48.

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Annual account of receipts and charges of the Elementary Education Fund Account of the Mangalore Municipality for the year 1947-48.

Head of account	Actuals for the year.	Final budget appropriation.
	Rs a p	Rs
Receipts-Ordinary		
Opening balance -	4864-6-6	4864
1. Education tax - Gross collections	20987-12-	20,500
Deduct collection charges	904-0-0	
Net		
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments, etc.		
4. School fees		
5. Contributions.		
6. Other receipts	248-10-0 20-0-0	300
7. Government grant - (i) Under Sec.37 of Elem.Edn.Act	18,444-11-0	18440
(ii) Under proviso to Sec.37 -do-	16,738-0-0	16,740
8. Contribution from the Genl.Account (a) For payment of temp.allowance of Rs.4. (b) For other purposes	67,080.0-0	67080
9. Investments realized		
10. Advances recovered.		
Deduct refunds	53-12-10	150
Deduct amount to be transferred to Capital		
Total	1,22,821.4-2	1,22,910
Add amount relating to endowments shown under H.Endts Account		
Grand total:	1,22,821-4-2	1,22,910

CAPITAL

1.	Govt.grants	
2.	Contributions	
3.	Loans	
4.	Contribution from Genl.Account-Ordy.	9900
5.	Investments realised	
6.	Add amount transferred from Ordy.	
	Total	9900

(1)	(2)	(3)
	B/F Rs	
Add amount relating to endowments shown under H.Endts A/C		
Grand total:		
Total receipts—Ordinary & capital	1,22,821-12	1,32,810
Grand total including opening Balance:	1,27,685-10-8	137 67-

Expenditure - Ordinary

1.	Staff		
	Salaries and allowances		
	Masters	18250-8-0 } DA. 28624-8-0 }	£1,'20
	Clerks & servants	314-7-0 } DA. 609-11-0 }	570.
	Contribution to Provident Fund	3630-0-0	4'50.
	Travelling allowance Collection charges		1020
	Stipend of teachers sent for Training		
2.	Contingencies & equipment -		
	Contingencies -		
	House rent	2664-4	2720
	Other items	4553-9-4 } DA. 2944-0-0 }	7450
	Equipment - Furniture & apparatus	628-0-0	1100
	Library books & maps	2454-0	250
	Other items	320-0	100.
3.	Prizes and scholarships		
4.	Receipts Repairs to Buildings	3703-12-0	3750.
5.	Interest on and repayment of debt		
6.	Investments made		
7.	Advances recoverable		
	Total	1,16,199-15-4	1,22,610
Add amount relating to endowments shown under H Endowments Account.			
	Grand total	1,16,199-15-4	1,22,610

CAPITAL

1.	Lands & buildings	99.00
2.	Equipment -	
	(1) Furniture and apparatus	240
	(2) Library books & maps.	

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(1)	(2)	(3)
2. Equipment (continued)		
(3) Investments made		
(4) Other items		
Total		10440.
Add amount relating to endowments shown under H Endowments Account.		
Grand total:		1014.
Total, Ordinary and Capital	1,16,199-15-4	1,32,750.
Closing balance	11,485-11-4	4924
Grand total including closing balance:	1,27,685-10-8	1,37,674

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District Inspector of
Local Fund Accounts, South Kanara,
MANGALORE.

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DRAFT REPLIES TO AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MaNGALORE MUNICIPAL COUNCIL SOUTH KANARA FOR THE YEAR 1947--48.

Item No.	4(a)	Pay of the teacher has been refixed and excess paid amounting to Rs.10-10-0 has been recovered in Vr.No. 1444/48-49 - B2/12113-48
	(b)	Pay of the teacher has been refixed and excess paid amounting to Rs.32/- has been recovered in Vr No. 956, 1224 and 1472 of 1948--49 B2/12113/48.
"	5(a)&(b)	The matter is under correspondence with the Special Officer, District Board, S.K. Vide B2/12113/48
"	6	M.O.receipt for Rs.54 is since traced and filed -in the voucher which will be produced at the next audit.
"	7	All the Tools and Plant registers are since verified.
"	8	These registers will be produced at the next audit.

Municipal Office, Mangalore,
Dated the 26th October 1948.

Commissioner 23/11
Mangalore Municipality.

Extract from the proceedings of the Mangalore Municipal council, dated the 15th Novr.48.

Resolution No.8.

B4/13386/48. Audit report on the Elementary Education Fund accounts of the Mangalore Municipal council for the year 1947-1948 with the draft replies.

Approved.

x x x

(sd)L.C.Pais
Chairman, M.C.

(True extract)

Commissioner,
Mangalore Municipality.

h/23-11-48. compd.

Edn. & P.H. Deptt. (Cl).

Sub:- AUDIT REPORT - ~~1946-47~~ 1947-48. - Elementary Education Fund - Municipal Council, Mangalore - . . . . . - Recorded ~~with remarks~~.

Read:- From the Municipal Commissioner, Mangalore . . . . . Ref. No. nil. dated 23-11-1948.

From the Examiner of Local Fund Accounts, L.F. ~~Nos~~ No. 7817. dated 15-12-1948.

Order ~~Rt/~~Ms. No. 118, EDUCATION, dated 19-1-49

Recorded.

11.1.49

17/1/49

To the Municipal Commissioner, Mangalore.
(through the C.M.C.)

,, D.P.I. (with ~~a copy of Audit report~~). encl-(2) in each).

,, Examiner of L.F.Accounts.

~~Spare copy/copies.~~